



News Release

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**IRS PROVIDES INFORMATION AND ASSISTANCE
TO CHARITABLE ORGANIZATIONS HELPING DISASTER VICTIMS;
AGENCY EXPEDITES TAX-EXEMPT STATUS REQUESTS**

WASHINGTON – The Internal Revenue Service today released new information to help the public use charitable organizations and announced it will speed processing of requests for tax-exempt status from new charities formed to assist victims of the September 11 terrorist attacks.

A pending IRS publication – “Disaster Relief: Providing Assistance Through Charitable Organizations” – will explain how to make contributions through existing charitable organizations and how new organizations can apply for and receive tax-exempt status. An advanced text of that publication is now available at the www.irs.gov web site.

“We have seen a massive outpouring of support from people helping the disaster effort in New York and at the Pentagon. The last thing we want is for donors or people creating new groups to run into tax questions during this tragic time,” said IRS Commissioner Charles O. Rossotti. “Our information lets people keep their attention focused on helping those in need – rather than being distracted by tax issues.”

The publication, which is still in the production stage, will be available later in printed form.

It discusses the legal requirements organizations must meet in order to qualify for tax-exempt status. For example, an organization that seeks to assist a particular, pre-selected person would not qualify as a charity. However, one that helps a large group of people affected by a disaster would benefit the public as a whole and therefore would qualify as a tax-exempt charitable organization.

The IRS also has established a special expedited review and approval process for new organizations seeking tax-exempt status to provide relief to the victims. New organizations should apply for tax-exempt status by filing IRS Form 1023, available at www.irs.gov and write at the top of the form “Disaster Relief, Sept. 11, 2001.” The IRS will give such applications immediate attention.

Form 1023 and its instructions contain the addresses for submitting the application – one for regular mail and another for express mail or a delivery service. In addition, those seeking more information about applying for charitable tax-exempt status can call the IRS toll-free phone number for exempt organizations determinations, 1-877-829-5500.

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